

EXHIBIT C

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**CENTRAL STATES SOUTHEAST AND SOUTHWEST AREAS
HEALTH AND WELFARE AND PENSION FUNDS**



LAW DEPARTMENT

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RATHNA C. RODGERS
ATTORNEY

February 21, 2008

Fred Schwartz
Littler Mendelson, P.C.
200 N. La Salle Street, Suite 2900
Chicago, IL 60601

VIA UPS OVERNIGHT DELIVERY
TRACKING # 1Z 395 1X9 22 1011 7959
AND VIA FACSIMILE (312) 372-7880

RE: Central States, Southeast and Southwest Areas Health and Welfare and
Pension Funds v. AGL Resources, Inc., et al.
Case No. 07 C 6933
Control No. 07310030

Dear Fred:

I am in receipt of Defendants' Answer to First Amended Complaint and Defendants' Counterclaim Against Plaintiffs. Based on my review of the Counterclaim, it appears that your clients are seeking a refund in the amount of \$43,670. As this is a decision that needs to be made by the Board of Trustees, I will present your clients' request to the Board at the March 27, 2008 Board meeting. If your clients would like to provide any additional documentation or information which they would like the Board to consider when making their decision, please forward all of the material to my attention prior to March 13, 2008. If your client requires additional time beyond March 13, 2008 to compile the information, please advise and we can defer presenting the issue to the Board of Trustees until the May 2008 Board meeting.

You should be aware that the Trust Agreements and Section 403 of ERISA generally prohibit the trustees of an ERISA trust fund from allowing the assets of the plan to inure to the benefit of an employer. 29 U.S.C. §1103(C)(1). Section 403 authorizes an exception which permits, but does not require, the return of contributions paid by mistake of law or fact. 29 U.S.C. §1103(c)(2)(A)(ii). However, because the Defendants continue to participate in the Funds, Article XIV, Sec. 1 of the Pension Fund Trust Agreement; and Article XI, Sec. 1 of the Health and Welfare Fund Trust Agreement only authorize a credit, not a cash refund. As such, please make your clients aware that they should address the issue of the existence of a mistake in relation to their request for the credit which they seek.

If you have any questions, please do not hesitate to contact me.

Very truly yours,

A handwritten signature in cursive script that reads "Rathna C. Rodgers".

Rathna C. Rodgers
Attorney

RCR/cb

CC: Jo Evelyn George-Roberson
Carol B. Evans